

Missouri Department of Revenue
**Purchaser's Claim Under Section 144.190.4
for Sales or Use Tax Refund**

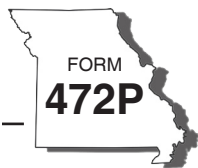
Required Documents

Submit the listed items to ensure the Department of Revenue can process your claim. All required information must be submitted to avoid a delay or denial.

- **Claim Form** - A fully completed and signed Purchaser's Claim Under Section 144.190.4(2) for Sales or Use Tax Refund (Form 472P).
- **Exemption Certification and Letters** - A copy of all exemption certificates or exemption letters for the exempt purchases in your claim.
- **Worksheet** - A worksheet (any format) detailing how you calculated the refund amount.
- **Invoices** - Invoices supporting the claim.
- **Refunds in Excess of \$100,000** - If you request a refund of \$100,000 or more, it will be processed through Automated Clearing House (ACH). Submit an Agreement to Receive Refund by ACH Transfer (Form 5378). Visit dor.mo.gov/forms to obtain Form 5378.
- **Additional Verification, As Requested** - The Department may ask for additional records to verify a claim, such as documentation of returns filed in electronic format or a listing of all items on which tax was accrued and paid for the periods a refund is being requested. You will be given a reasonable amount of time to comply with the request.
- **Power of Attorney** - If someone other than an owner, partner, or officer is the contact person for this claim, an executed Power of Attorney (Form 2827) must be submitted. If the power of attorney should receive copies of the correspondence relating to the claim and the final approval or denial, check the appropriate box in the Purchaser and Seller Information section on the claim.
- **Consumer's Use Tax** - If you are requesting a refund of consumer's use tax you paid directly to the Department, submit amended returns for the period(s) in which you originally reported the tax. You do not need to submit Form 5433 or Form 5440 as described below under the Assignment of Rights heading.
- **Assignment of Rights** - If you are requesting a refund of sales or vendor's use tax, you must submit a completed Form 5433 or Form 5440 with your claim. As the purchaser, you can request a refund with the seller's approval by contacting the seller to complete an Assignment of Rights From The Seller To Purchaser For Refund Under Section 144.190.4(2) (Form 5433). If you are unable to obtain a completed Form 5433 from the seller, you may complete a Statement Confirming Purchaser's Efforts To Obtain An Assignment of Rights From The Seller For Refund Under Section 144.190.4(2) (Form 5440). Form 5433 must be signed by an officer, power of attorney, or an employee of the seller. If the person signing the Form 5433 is not registered with the Department as an officer, it must be accompanied by a Power of Attorney (Form 2827) or a letter from the signatory's immediate supervisor on company letterhead authorizing the employee to act on the seller's behalf.
- **You must provide the original Form 5433 or Form 5440. The Department cannot accept a copy, fax, or e-mailed copy because the statute requires the form be notarized.**

Frequently Asked Questions

1. **I am filing a claim that involves more than one filing period. Do I need to file a separate Form 472P claim for each period?** No. Submit one Form 472P for the entire claim. Indicate the periods for which the claim is being submitted. If your claim is for multiple consumer's use tax periods, you are still required to submit amended returns for each period of your claim.
2. **Does the state pay interest on overpayments?**
Usually not. Interest is included in a refund only if the overpayment is not refunded within 120 days from the latest of:
 - the last day prescribed for filing a tax return or refund claim, without regard to any extension of time granted;
 - the date the return, payment or claim is filed; or
 - the date the taxpayer files for a refund and provides accurate and complete documentation to support the claim.
3. **What is the oldest period for which I may request a refund?**
You may file a claim within three years of the due date of the original return or the date paid by the seller or vendor, whichever is later.
4. **What is my recourse if a claim has been denied?**
A denial of a claim is the final decision of the Director of Revenue. A taxpayer may appeal any decision to the Administrative Hearing Commission (AHC). Appeals must be submitted in writing to the Administrative Hearing Commission, 301 West High Street, Harry S. Truman State Office Building, P.O. Box 1557, Jefferson City, Missouri 65102 within 60 days after the date the decision is mailed or the date it is delivered, whichever date is earlier. If your appeal is sent by registered or certified mail, the appeal will be deemed filed on the date it is mailed. If the appeal is sent by any method other than registered mail, it will be deemed filed on the date it is received by the AHC.



Missouri Department of Revenue
**Purchaser's Claim Under Section 144.190.4
for Sales or Use Tax Refund**

Claim Number (Department Use Only)	Certified Number (Department Use Only)
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Purchaser	Name of Purchaser	Missouri Tax Identification Number
	Address	Contact Telephone Number () - - - - -
	City, State, and Zip Code	

Seller	Name of Seller	Missouri Tax Identification Number
	Address	Contact Telephone Number () - - - - -
	City, State, and Zip Code	
Do you want the Department of Revenue to send copies of any correspondence relating to this refund and the final refund approval or denial to your attorney? <input type="checkbox"/> NO <input type="checkbox"/> YES (If yes, include a copy of the Power of Attorney (Form 2827) with the refund application.)		

Refund information	Requested Refund Amount \$	Filing Periods Covered by Refund Claim
	Reason for requesting a refund - Explain the specific grounds upon which your claim for refund is based. If your refund request is for an amount that exceeds \$100,000, an Agreement To Receive Refund By ACH Transfer (Form 5378) is required.	

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, completed, and correct.	
	Signature of Taxpayer or Power of Attorney	Printed Name
	I confirm that I am the following (check one) <input type="checkbox"/> Taxpayer <input type="checkbox"/> Power of Attorney	Date (MM/DD/YYYY) _ _ / _ _ / _ _ _ _

Mail to: Missouri Department of Revenue
Taxation Division
P.O. Box 3350
Jefferson City, MO 65105-3350

Phone: (573) 526-9938
TDD: (800) 735-2966
Fax: (573) 751-9409
E-mail: salesrefund@dor.mo.gov

Visit dor.mo.gov/business/sales/
for additional information.





MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
P.O. BOX 3350
JEFFERSON CITY, MISSOURI 65105-3350
(573) 526-9938 TDD 1-800-735-2966

FORM
5433
(REV. 02-2013)

ASSIGNMENT OF RIGHTS FROM THE SELLER TO PURCHASER FOR REFUND UNDER SECTION 144.190.4(1)

SELLER AND PURCHASER

NAME OF SELLER:	MISSOURI TAX I.D. NUMBER: _____
ADDRESS:	CONTACT TELEPHONE NUMBER: (____) - ____ - _____
CITY, STATE, ZIP CODE:	
NAME OF PURCHASER:	MISSOURI TAX I.D. NUMBER: _____
ADDRESS:	CONTACT TELEPHONE NUMBER: (____) - ____ - _____
CITY, STATE, ZIP CODE:	

If more space is needed for the information below, please attach a second page.

TRANSACTIONS

DESCRIPTION OF TAXABLE GOOD OR SERVICE	COST OF GOOD OR SERVICE	TAX PERIOD REPORTED TO DEPARTMENT	TAX LOCATION REPORTED TO DEPARTMENT	AMOUNT OF REFUND REQUESTED
1.	\$			\$
2.	\$			\$
3.	\$			\$
4.	\$			\$
5.	\$			\$
6.	\$			\$
7.	\$			\$
8.	\$			\$

SELLER'S AFFIRMATION

I assign to Purchaser the limited right to seek a refund from the Missouri Department of Revenue for the listed transactions. I affirm that I have not received a refund or credit of sales or use tax paid on the transactions and I will not apply for a refund or credit of the tax collected on any transaction covered by this agreement. I authorize the Missouri Department of Revenue to amend my sales or use tax returns as a result of any refund granted. I am authorized to execute this assignment on behalf of the seller.

_____ SELLER PRINTED NAME	_____ TITLE
_____ SIGNATURE	_____/_____/_____ DATE (MM/DD/YYYY)

THIS FORM IS COMPLETED UNDER PENALTY OF PERJURY. ANY PERSON SIGNING THIS FORM DECLARES THAT IT IS TRUE, COMPLETE, AND ACCURATE TO THE BEST OF HIS OR HER KNOWLEDGE AND BELIEF. YOU MUST PROVIDE THE ORIGINAL ASSIGNMENT OF RIGHTS. THE DEPARTMENT CANNOT ACCEPT A COPY, FAX, OR E-MAILED COPY BECAUSE THE STATUTE REQUIRES THE FORM BE NOTARIZED.

NOTARY

NOTARY PUBLIC EMBOSSER OR BLACK RUBBER STAMP SEAL	STATE:	COUNTY:
	SUBSCRIBED AND SWORN BEFORE ME THIS : DAY OF	
	NOTARY PUBLIC SIGNATURE:	MY COMMISSION EXPIRES:
	NOTARY PUBLIC NAME (TYPED OR PRINTED):	



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
P.O. BOX 3350
JEFFERSON CITY, MISSOURI 65105-3350
(573) 526-9938 TDD 1-800-735-2966

FORM
5440
(REV. 02-2013)

**STATEMENT CONFIRMING PURCHASER'S EFFORTS TO OBTAIN AN ASSIGNMENT
OF RIGHTS FROM THE SELLER FOR REFUND UNDER SECTION 144.190.4(2)**

PURCHASER AND SELLER

NAME OF PURCHASER :	MISSOURI TAX I.D. NUMBER: _____
ADDRESS:	CONTACT TELEPHONE NUMBER: (_____) - _____ - _____
CITY, STATE, ZIP CODE:	
NAME OF SELLER :	MISSOURI TAX I.D. NUMBER: _____
ADDRESS:	CONTACT TELEPHONE NUMBER: (_____) - _____ - _____
CITY, STATE, ZIP CODE:	

TRANSACTIONS

If more space is needed for the information below, please attach a second page.

DESCRIPTION OF TAXABLE GOOD OR SERVICE	COST OF GOOD OR SERVICE	TAX PERIOD REPORTED TO DEPARTMENT	TAX LOCATION REPORTED TO DEPARTMENT	AMOUNT OF REFUND REQUESTED
1.	\$			\$
2.	\$			\$
3.	\$			\$
4.	\$			\$
5.	\$			\$
6.	\$			\$
7.	\$			\$
8.	\$			\$

PURCHASER'S STATEMENT

I affirm that (check only one):

- ☐ I have requested in writing an assignment of rights from the Seller and the Seller failed or refused to provide an assignment within 60 days.
- ☐ I am not able to locate the Seller. ☐ The Seller is no longer in business.

I assert my right under Section 144.190.4(2), RSMo, to pursue a refund with the Missouri Department of Revenue for the listed transactions. I am authorized to execute this statement on behalf of the purchaser.

PURCHASER PRINTED NAME

TITLE

SIGNATURE

____/____/_____
DATE (MM/DD/YYYY)

THIS FORM IS COMPLETED UNDER PENALTY OF PERJURY. ANY PERSON SIGNING THIS FORM DECLARES THAT IT IS TRUE, COMPLETE, AND ACCURATE TO THE BEST OF HIS OR HER KNOWLEDGE AND BELIEF. YOU MUST PROVIDE THE ORIGINAL STATEMENT. THE DEPARTMENT CANNOT ACCEPT A COPY, FAX, OR E-MAILED COPY BECAUSE THE STATUTE REQUIRES THE FORM BE NOTARIZED.

NOTARY

NOTARY PUBLIC EMBOSSER OR BLACK RUBBER STAMP SEAL	STATE:	COUNTY:
	SUBSCRIBED AND SWORN BEFORE ME THIS : _____ DAY OF _____	
	NOTARY PUBLIC SIGNATURE:	MY COMMISSION EXPIRES:
	NOTARY PUBLIC NAME (TYPED OR PRINTED):	